

December Settlement - Balancing Checklist

Distribution Rates Updated

_____ Verify current year budget order fund rates entered. If applicable, verify adjusted property tax rates are entered for those counties where circuit breaker exempt referendum funds exist.

_____ If applicable, verify the LOIT Operating Levy Freeze Equivalency rates are entered for those counties who have adopted LOIT Operating Levy Freeze

Certificate of Error Summary Verification

_____ Verify Current Worksheet is being used.

_____ All zero's in the PTRC proof column and in the HSC proof column.

Form 17TC Refund Summary Verification

_____ Verify Current Worksheet is being used.

_____ All zero's in the PTRC and HSC proof columns on the far right of the worksheet.

Verify Tax Advances With County Treasurer

_____ Verify total property and excise tax advances

Treasurer and Auditor Excise Tax Difference Verification and Accounting

_____ Use Treasurer and Auditor Excise Tax Reconciliation Worksheet provided by auditor of state to reconcile treasurer and auditor excise tax difference.

Property Tax Replacement Credit, Homestead Credits and Residential Property Tax Replacement Credit certified by treasurer on Form 49TC for December Settlement verifications

_____ Column 4, Section 1 of the Form 49TC, if applicable, equals the LOIT PTRC received from county auditor. The amount should also equal Column 10, Section 5 of the abstract minus the LOIT PTRC certified at the June settlement.

_____ Column 5, Section 1 of the Form 49TC, if applicable, equals the COIT HSC received from county auditor. The amount should also equal Column 11, Section 5 of the abstract minus the COIT HSC certified at the June settlement.

_____ Column 5, Section 1 of the Form 49TC, if applicable, equals the CEDIT HSC received from county auditor. The amount should equal zero because 100% of the abstract CEDIT HSC amount should have been included in June settlement. If the June settlement did not include 100% of the abstract CEDIT HSC, or the county did not have a June settlement, then 100% of the abstract CEDIT HSC, Column 12, Section 5 must be included in December settlement.

_____ Column 5, Section 1 of the Form 49TC, if applicable, equals the CEDIT Residential Property Tax Replacement Credit received from county auditor. The amount should also equal Column 13, Section 5 of the abstract minus the CEDIT Residential Property Tax Replacement Credit included in the June settlement.

_____ Column 5, Section 1 of the Form 49TC, if applicable, equals the LOIT HSC received from county auditor. The amount should also equal Column 14, Section 5 of the abstract minus the LOIT HSC included in the June settlement.

Column 5, Section 1 of the Form 497C, if applicable, equals the LOIT Residential Property Tax Replacement Credit received from county auditor. The amount should also equal Column 15, Section 5 of the abstract minus the LOIT Residential Property Tax Replacement Credit included in the June settlement.

Delinquent Tax Worksheet Verification

Verify Current worksheet is being used.

Current Delinquent Tax worksheet sent by State Auditor is used.

Only 2008 & Prior total refund amounts entered to Delinquent Tax worksheet.

Delinquent tax worksheet, Column 1 equals Column 2 of the 49TC.

Delinquent Tax worksheet total deduction amount equals the net tax and penalty column of line 40, Section A-1 of the Form 102

Apportionment Sheet Form 102 & Settlement Sheet Form 105 Verifications

Lines 3 through 6 Section A-1 of the Form 102 & Form 105 Verifications

Form 102 Section A-1 Line 3, Current Property Taxes, Net Tax and Penalty column equals the taxing district amount of Column 16 minus Columns 7 & 8, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105 Section A-1 Line 3, Current Property Taxes, Net Tax and Penalty column equals the County total amount of Column 16 minus Columns 7 & 8, Section 5 of the Abstract.

Form 102 Section A-1 Line 3 Current Property Taxes, Property Tax Replacement Credit column equals the taxing district amount of Column 10, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105 Section A-1 Line 3 Current Property Taxes, Property Tax Replacement Credit column equals the County total amount of Column 10, Section 5 of the Abstract.

Form 102 Section A-1 Line 3 Current Property Taxes, Homestead Credit column, equals the taxing district amount of the total of Columns 11 through 15, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105 Section A-1 Line 3 Current Property Taxes, Homestead Credit column, equals the County total amount of the total of Columns 11 through 15, Section 5 of the Abstract.

Form 102 Section A-1 Line 4 Late Assessment Penalty, Net Tax and Penalty column, equals the taxing district amount of Column 8, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105 Section A-1 Line 4 Late Assessment Penalty, Net Tax and Penalty column, equals the County total amount of Column 8, Section 5 of the Abstract.

Form 102, Section A-1 Line 5 Statement Processing Charge, Net Tax and Penalty column, equals the taxing district amount of Column 7, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 5 Statement Processing Charge, Net Tax and Penalty column, equals the County total amount of Column 7, Section 5 of the Abstract.

Form 102, Section A-1 Line 6 Delinquent Taxes, Penalty and Interest, Net Tax and Penalty column equals the taxing district amount of Column 22, Section 5 of the Abstract. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 6 Delinquent Taxes, Penalty and Interest, Net Tax and Penalty column equals the County total amount of Column 22, Section 5 of the Abstract.

Lines 33, 36, 37, 39, 43, 44, and 46, Section A-1 of Form 102 & Form 105 Verifications

Form 102, Section A-1 Line 33 Net Tax and Penalty column equals the taxing district total of the Credit Entered on Tax Duplicate column of the C of E Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 33 Net Tax and Penalty column equals the county total of the Credit Entered on Tax Duplicate column of the C of E Summary.

Form 102, Section A-1 Line 33 Property Tax Replacement Credit Column equals the taxing district total of the Less: Total State and Local Property Tax Replacement Credit column of the C of E Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 33 Property Tax Replacement Credit Column equals the county total of the Less: Total State and Local Property Tax Replacement Credit column of the C of E Summary.

Form 102, Section A-1 Line 33 Homestead Credit column equals the taxing district Less: Total State & Local HSC and/or Residential Property Tax Replacement Credit column of the C of E Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 33 Homestead Credit column equals the county total of the Less: Total State & Local HSC and/or Residential Property Tax Replacement Credit column of the C of E Summary.

Form 102, Section A-1 Line 36 Net Tax and Penalty columns equals the Net Tax and Penalty column of Line 2 Section A of the Form 102. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 36 Net Tax and Penalty columns equals the Net Tax and Penalty column of Line 2 Section A of the Form 105.

Form 102, Section A-1 Line 36 (if applicable) Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 2 Section A of the Form 102. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 36 (if applicable) Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 2 Section A of the Form 105.

Form 102, Section A-1 Line 36 (if applicable) Homestead Credit column equals the Homestead Credit column of Line 2 Section A of the Form 102. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 36 (if applicable) Homestead Credit column equals the Homestead Credit column of Line 2 Section A of the Form 105.

Form 102, Section A-1 Line 37 Net Tax and Penalty column equals 49TC Column 3 taxing district total. However, if the treasurer has included overpayments in Column 3 of the 49TC, then the amount of overpayments is an acceptable difference between Form 102, Section A-1 Line 37 and Column 3 of the 49TC. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 37 Net Tax and Penalty column equals 49TC Column 3 total. However, if the treasurer has included overpayments in Column 3 of the 49TC, then the amount of overpayments is an acceptable difference between Form 105, Section A-1 Line 37 and Column 3 of the 49TC.

Form 102, Section A-1 Line 39 Net Tax and Penalty column equals the taxing district total of the Refunded to Taxpayers column on the 17TC Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 39 Net Tax and Penalty column equals the county total of the Refunded to Taxpayers column on the 17TC Summary.

Form 102, Section A-1 Line 39 Property Tax Replacement Credit column equals the taxing district total of the Total State and Local Property Tax Replacement Credit column on the 17TC Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 39 Property Tax Replacement Credit column equals the county total of the Total State and Local Property Tax Replacement Credit column on the 17TC Summary.

Form 102, Section A-1 Line 39 Homestead Credit column equals the taxing district total of the Total Homestead Credit and Property Tax Replacement Credit column on the 17TC Summary. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 39 Homestead Credit column equals the county total of the Total Homestead Credit and Property Tax Replacement Credit column on the 17TC Summary.

Form 102, Section A-1 Line 40 Net Tax and Penalty column equals the 2008 & Prior Delinquent Tax Worksheet taxing district total deduction amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 40 Net Tax and Penalty column equals the total 2008 & Prior Delinquent Tax county total deduction amount.

Form 102, Section A-1 Line 43 Net Tax and Penalty column equals the 49TC Section 1, Column 8 taxing district amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 43 Net Tax and Penalty column equals the 49TC Section 1, Column 8 total amount.

Form 102, Section A-1 Line 43 Property Tax Replacement Credit column equals the 49TC Section 1, Column 9 taxing district amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 43 Property Tax Replacement Credit column equals the 49TC Section 1, Column 9 total amount.

Form 102, Section A-1 Line 43 Homestead Credit column equals the 49TC Section 1, Column 10 taxing district amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 43 Homestead Credit column equals the 49TC Section 1, Column 10 total amount.

Form 102, Section A-1 Line 43 Total column equals the 49TC Section 1, column 11 taxing district amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 43 Total column equals the 49TC Section 1, column 11 total amount.

Form 102, Section A-1, Line 44 Net Tax and Penalty column equals 49TC Section 1, Column 12, taxing district total amount and also equals the Excise Tax Allocation Worksheet amount. Repeat this verification for each taxing district.

Form 105, Section A-1, Line 44 Net Tax and Penalty column equals 49TC Section 1, Column 12, total amount and also equals the Excise Tax Allocation Worksheet amount.

Form 102, Section A-1 Line 46 Total column equals 49TC Section 1 Column 13 taxing district amount. Repeat this verification for each taxing district.

Form 105, Section A-1 Line 46 Total column equals 49TC Section 1 Column 13 total amount.

Form 102, Section B Total Net Property Tax column total equals Section A-1, Line 43 Total column. Repeat this verification for each taxing district.

Form 105, Section B Total Net Property Tax column total equals Section A-1, Line 43 Total column.

Form 102, Section B License Excise Tax column total equals Section A-1, Line 44 Total column. Repeat this verification for each taxing district.

Form 105, Section B License Excise Tax column total equals Section A-1, Line 44 Total column.

Form 102, Section B Total Property Tax and Excise Tax column total equals Section A-1, Line 46 Total column. Repeat this verification for each taxing district.

Form 105, Section B Total Property Tax and Excise Tax column total equals Section A-1, Line 46 Total column.

Form 105 Section C

Form 105, Section C equals the Fines and Fees fund balances as of November 30th or the last complete month of collections.

State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet Verification

Line 1 - State and Local Homestead Credit and Residential property Tax Replacement Credit amounts equal Column 11 through 15 including TIF Districts of Section 5 of the Abstract.

Line 1 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals the Homestead Credit column of the Form 102 Section A-1 Line 3 Current Property Taxes. Repeat this verification for each taxing district.

State Homestead Credit - Not applicable to Line 1

HEA 1001 State Homestead Credit - Not applicable to Line 1

If applicable, Line 1 taxing district amount of the COIT Homestead Credit column equals the taxing district amount of Column 11 Section 5 of the Abstract. Repeat this verification for each taxing district.

If applicable, Line 1 taxing district amount of the CEDIT Homestead Credit column equals the taxing district amount of Column 12 Section 5 of the Abstract. Repeat this verification for each taxing district.

If applicable, Line 1 taxing district amount of the CEDIT Residential PTRC column equals the taxing district amount of Column 13 Section 5 of the Abstract. Repeat this verification for each taxing district.

If applicable, Line 1 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit column equals the taxing district amount of Column 14 Section 5 of the Abstract. Repeat this verification for each taxing district.

If applicable, Line 1 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column equals the taxing district amount of Column 15 Section 5 of the Abstract. Repeat this verification for each taxing district.

Line 1 Summary page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals the Homestead Credit column of the Form 105 Section A-1 Line 3.

If applicable, Line 1 Summary Page amount of the COIT Homestead Credit column equals the total of Column 11, Section 5 of the Abstract.

_____ If applicable, Line 1 Summary Page amount of the CEDIT Homestead Credit column equals the total of Column 12, Section 5 of the Abstract.

_____ If applicable, Line 1 Summary Page amount of the CEDIT Residential Property Tax Replacement Credit column equals the total of Column 13, Section 5 of the Abstract.

_____ If applicable, Line 1 Summary Page amount of the Local LOIT (CAGIT or COIT) Homestead Credit column equals the total of Column 14, Section 5 of the Abstract.

_____ If applicable, Line 1 Summary Page amount of the Local LOIT (CAGIT or COIT) Property Tax Replacement Credit column equals the total of Column 15, Section 5 of the Abstract.

_____ Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 2 - Abstract Adjustment for Homestead Credit

_____ Line 2 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ Line 2 Summary Page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals the Homestead Credit column of the Form 105, Section A-1 Line 7.

_____ State Homestead Credit - Not applicable to Line 2.

_____ HEA 1001 State Homestead Credit - Not applicable to Line 2.

_____ If applicable, Line 2 taxing district amount of the COIT Homestead Credit equals the COIT HSC portion of Form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ If applicable, Line 2 taxing district amount of the CEDIT Homestead Credit equals the CEDIT HSC portion of Form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ If applicable, Line 2 taxing district amount of the CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ If applicable, Line 2 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) Homestead Credit portion of Form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ If applicable, Line 2 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Property Tax Replacement Credit portion of Form 102, Section A-1 Line 7 Homestead Credit column. Repeat this verification for each taxing district.

_____ If applicable, Line 2 Summary Page amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Property Tax Replacement Credit portion of Form 105, Section A-1 Line 7 Homestead Credit column.

_____ Proof column must equal zero on each taxing district sheet and on Summary Page

Line 3 - Add credit due on General Property Tax for Homestead Credit

Line 3 taxing district amount of Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 10 Homestead Credit column. Repeat this verification for each taxing district.

Line 3 taxing district amount of State Homestead Credit equals the State Homestead Credit portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

Line 3 taxing district amount of HEA 1001 State Homestead Credit equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of COIT Homestead Credit equals the COIT HSC portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of CEDIT Homestead Credit equals the CEDIT HSC portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) Homestead Tax portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Residential Property Tax portion of Form 102, Section A-1 Line 10. Repeat this verification for each taxing district.

Line 3 Summary Page amount of Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 105, Section A-1 Line 10 Homestead Credit column.

Proof column must equal zero on each taxing district sheet and on Summary Page.

Line 4 - Add credit due on Mobile Homes for Homestead Credit

Line 4 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 11 Homestead Credit column. Repeat this verification for each taxing district.

Line 4 taxing district amount of the State Homestead Credit equals the State Homestead Credit portion of Form 102, Section A-1 Line 11 Homestead Credit column. Repeat this verification for each taxing district.

Line 4 taxing district amount of the HEA 1001 State Homestead Credit equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 11 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of COIT Homestead Credit equals the COIT HSC portion of Form 102, Section A-1 Line 11. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of CEDIT Homestead Credit equals the CEDIT HSC portion of Form 102, Section A-1 Line 11. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax portion of Form 102, Section A-1 Line 11. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) Homestead Tax portion of Form 102, Section A-1 Line 11. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Residential Property Tax portion of Form 102, Section A-1 Line 11. Repeat this verification for each taxing district.

Line 4 Summary Page amount of Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 105, Section A-1 Line 11 Homestead Credit column.

Proof column must equal zero on each taxing district sheet and on Summary Page.

Line 5 - Add Delinquent Taxes Recharged for Homestead Credit

Line 5 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 18 Homestead Credit column. Repeat this verification for each taxing district.

Line 5 taxing district amount of the State Homestead Credit equals the State Homestead Credit portion of Form 102, Section A-1 Line 18 Homestead Credit column. Repeat this verification for each taxing district.

Line 5 taxing district amount of the HEA 1001 State Homestead Credit equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 18 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of COIT Homestead Credit equals the COIT HSC portion of Form 102, Section A-1 Line 18. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of CEDIT Homestead Credit equals the CEDIT HSC portion of Form 102, Section A-1 Line 18. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 18. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) Homestead Tax portion of Form 102, Section A-1 Line 18. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 18. Repeat this verification for each taxing district.

Line 5 Summary Page amount of Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 105, Section A-1 Line 18 Homestead Credit column.

Proof column must equal zero on each taxing district sheet and on Summary page.

Line 7 - Less Certificate of Errors issued during the year for Homestead Credit

Line 7 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 33 Homestead Credit column. It also equals the Less Total State and Local HSC and/or Residential Property Tax Replacement Credit column of the C of E Summary. Repeat this verification for each taxing district.

Line 7 taxing district amount of the State Homestead Credit equals the State Homestead Credit portion of Form 102, Section A-1 Line 33 Homestead Credit column. It also equals the taxing district State HSC column of the C of E Summary. Repeat this verification for each taxing district.

Line 7 taxing district amount of the HEA 1001 State Homestead Credit equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 33 Homestead Credit column. It also equals the taxing district HEA 1001 HSC column of the C of E Summary. Repeat this verification for each taxing district.

If applicable, Line 7 taxing district amount of COIT Homestead Credit equals the COIT HSC portion of Form 102, Section A-1 Line 33. It also equals the taxing district COIT HSC column of the C of E Summary. Repeat this verification for each taxing district.

If applicable, Line 7 taxing district amount of CEDIT Homestead Credit equals the CEDIT HSC portion of Form 102, Section A-1 Line 33. It also equals the taxing district CEDIT HSC column of the C of E Summary. Repeat this verification for each taxing district.

If applicable, Line 7 taxing district amount of CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 33. It also equals the taxing district CEDIT Residential Property Tax Replacement Credit column of the C of E Summary. Repeat this verification for each taxing district.

If applicable, Line 7 taxing district amount of Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) Homestead Tax portion of Form 102, Section A-1 Line 33. It also equals the taxing district Local LOIT (CAGIT or COIT) Homestead Credit column of the C of E Summary. Repeat this verification for each taxing district.

If applicable, Line 7 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 33. It also equals the taxing district Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column of the C of E Summary. Repeat this verification for each taxing district.

Line 7 Summary Page amount of Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 105, Section A-1 Line 33 Homestead Credit column. It also equals county total of the Less Total State and Local HSC and Residential Property Tax Replacement Credit column of the C of E Summary.

Proof column must equal zero on each taxing district sheet and on Summary page.

Line 8 - Less Erroneous Tax Refunded during the year for Homestead Credit

Line 8 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the Total HSC and Residential Property Tax Replacement Credit column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

Line 8 taxing district amount of the State Homestead Credit column equals the State Homestead Credit portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the State HSC column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

Line 8 taxing district amount of the HEA 1001 State Homestead Credit column equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the HEA 1001 HSC column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

If applicable, Line 8 taxing district amount of the COIT Homestead Credit column equals the COIT HSC portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the COIT HSC column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

If applicable, Line 8 taxing district amount of the CEDIT Homestead Credit column equals the CEDIT HSC portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the CEDIT HSC column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

If applicable, Line 8 taxing district amount of the CEDIT Residential Property Tax Replacement Credit column equals the CEDIT Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the CEDIT Residential Property Tax Replacement Credit column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

If applicable, Line 8 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit column equals the Local LOIT (CAGIT or COIT) HSC portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the Local LOIT (CAGIT or COIT) HSC column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

Tax Replacement Credit column equals the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 39 Homestead Credit column. It also equals the taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column of the Certificate of Tax Refunds Form 17TC. Repeat this verification for each taxing district.

Line 8 Summary Page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 105 Section A-1 Line 39 Homestead Credit column. It also equals the county total of the Total HSC and Residential Property Tax Replacement Credit column of the Certificate of Tax Refunds For 17TC.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 9 - Settlement Adjustment for Homestead Credit on prior settlements

Line 9 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

Line 9 taxing district amount of the State Homestead Credit column equals the State HSC portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

Line 9 taxing district amount of the HEA 1001 State Homestead Credit column equals the HEA 1001 HSC portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of the COIT Homestead Credit column equals the COIT HSC portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of the CEDIT Homestead Credit column equals the CEDIT HSC portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of the CEDIT Residential Property Tax Replacement Credit column equals the CEDIT Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit column equals the Local LOIT (CAGIT or COIT) Homestead Credit portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column equals the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of Form 102, Section A-1 Line 41 Homestead Credit column. Repeat this verification for each taxing district.

Line 9 Summary Page amount of Total Homestead Credit and Residential Property Tax Replacement Credit equals Form 105, Section A-1 Line 41 Homestead Credit.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 12 - State and Local Homestead Credit and Residential Property Tax Replacement Credit included in the June Settlement.

Line 12 taxing district amount of the Total Homestead Credit and Residential property Tax Replacement Credit column equals the Homestead Credit column of the form 102, Section A-1 Line 36. Repeat this verification for each taxing district.

State Homestead Credit - Not applicable to Line 12.

HEA 1001 State Homestead Credit - Not applicable to Line 12.

If applicable, Line 12 taxing district amount of the COIT Homestead Credit equals the COIT HSC portion of the Form 102, Section A-1 Line 36 which should also be equal to 5/12 or 1/2 of Column 11 Section 5 of the Abstract COIT Homestead Credit if the correct amount of COIT Homestead Credit was included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 12 taxing district amount of the CEDIT Homestead Credit equals the CEDIT HSC portion of the Form 102, Section A-1 Line 36 which should also be equal to 100% of Column 12 Section 5 of the Abstract CEDIT Homestead Credit. NOTE: 100% of the CEDIT Homestead Credit should have been included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 12 taxing district amount of the CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax Replacement Credit portion of the Form 102, Section A-1 Line 36 which should also be equal to 5/12 or 1/2 of Column 13 Section 5 of the Abstract CEDIT Residential Property Tax Replacement Credit if the correct amount of CEDIT Residential Property Tax Replacement Credit was included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 12 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) HSC portion of the Form 102, Section A-1 Line 36 which should also be equal to 5/12 or 1/2 of Column 14 Section 5 of the Abstract Local LOIT (CAGIT or COIT) Homestead Credit if the correct amount of Local LOIT (CAGIT or COIT) Homestead Credit was included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 12 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of the Form 102, Section A-1 Line 36 which should also be equal to 5/12 or 1/2 of Column 15 Section 5 of the Abstract Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit if the correct amount of Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit was included in the June Settlement. Repeat this verification for each taxing district.

Line 12 summary Page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit equals the Homestead Credit column of the Form 105, Section A-1 Line 36.

Proof column must equal zero on each taxing district sheet and on Summary Page.

Line 14 - State and Local Homestead Credit and Residential Property Tax Replacement Credit certified at December Settlement.

Line 14 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals the taxing district amount of Column 5, Section 1 of the 49TC. Repeat this verification for each taxing district.

State Homestead Credit - Not applicable to Line 14.

HEA 1001 State Homestead Credit - Not applicable to Line 14.

If applicable, Line 14 taxing district amount of the COIT Homestead Credit equals the COIT HSC portion of Column 5, Section 1 of the Form 49TC which should also equal Column 11, Section 5 of the Abstract minus the COIT Homestead Credit included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 14 taxing district amount of the CEDIT Homestead Credit equals the CEDIT HSC portion of Column 5, Section 1 of the Form 49TC which should also equal Column 12, Section 5 of the Abstract minus the CEDIT Homestead Credit included in the June Settlement. NOTE: 100% of the CEDIT HSC should have been distributed in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 14 taxing district amount of the CEDIT Residential Property Tax Replacement Credit equals the CEDIT Residential Property Tax Replacement Credit portion of Column 5, Section 1 of the Form 49TC which should also be equal to Column 13 Section 5 of the Abstract minus the CEDIT Residential Property Tax Replacement included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 14 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit equals the Local LOIT (CAGIT or COIT) HSC portion of Column 5, Section 1 of the Form 49TC which should also be equal to Column 14 Section 5 of the Abstract minus the Local LOIT (CAGIT or COIT) Homestead Credit included in the June Settlement. Repeat this verification for each taxing district.

If applicable, Line 14 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the Local LOIT (CAGIT or COIT) Property Tax Replacement Credit portion of Column 5, Section 1 of the Form 49TC which should also be equal to Column 15 Section 5 of the Abstract minus the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit included in the June Settlement. Repeat this verification for each taxing district.

Line 14 Summary Page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit equals the total of Column 5 Section 1 of the Form 49TC.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 16 - Omitted Homestead Credits Refunded

Line 16 taxing district amount of the Total Homestead Credit and Residential Property Tax Replacement Credit column equals the taxing district amount of the Total Omitted State & Local Homestead Credit and/or Residential Property Tax Replacement Credit Refunded on Form 17HC. Repeat this verification for each taxing district.

Line 16 taxing district amount of the State Homestead Credit equals the taxing district amount of State Homestead Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

Line 16 taxing district amount of the HEA 1001 State Homestead Credit equals the taxing district amount of HEA 1001 State Homestead Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

If applicable, Line 16 taxing district amount of the COIT Homestead Credit equals the taxing district amount of COIT Homestead Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

If applicable, Line 16 taxing district amount of the CEDIT Homestead Credit equals the taxing district amount of CEDIT Homestead Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

If applicable, Line 16 taxing district amount of the CEDIT Residential Property Tax Replacement Credit equals the taxing district amount of CEDIT Residential Property Tax Replacement Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

If applicable, Line 16 taxing district amount of the Local LOIT (CAGIT or COIT) Homestead Credit equals the taxing district amount of Local LOIT (CAGIT or COIT) Homestead Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

If applicable, Line 16 taxing district amount of the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit equals the taxing district amount of Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of the omitted homestead credit from Form 17HC. Repeat this verification for each taxing district.

Line 16 Summary Page amount of the Total Homestead Credit and Residential Property Tax Replacement Credit equals the county total of the Total Omitted State & Local Homestead Credit and/or Residential Property Tax Replacement Credit refunded on Form 17HC.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

NOTE: Omitted Homestead Credits are NOT reported on the Form 49TC.

State and Local LOIT Property Replacement Credit Reconciliation Worksheet Verification

Line 1 - Property Tax Replacement Credit equals Section 5, Column 10 of the Abstract including TIF Districts.

Line 1 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement column of Line 3 Section A-1 of the Form 102. Repeat this verification for each taxing district.

Line 1 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 3 Section A-1 of the Form 105.

State Property Tax Replacement Credit - Not applicable to Line 1.

If applicable, Line 1 taxing district amount of the taxing district total of Local LOIT Property Tax Replacement Credit equals the taxing district amount of Column 10, Section 5 of the Abstract. Repeat this verification for each taxing district.

Summary Page amount of the Local LOIT Property Tax Replacement Credit equals the LOIT Property Tax Replacement Credit total of Column 10, Section 5 of the Abstract.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 2 - Abstract Adjustment for Property Tax Replacement Credit

Line 2 taxing district amount of the Total State and Local LOIT Total Property Tax Replacement Credit column equals Form 102, Section A-1 Line 7 Property Tax Replacement Credit column. Repeat this verification for each taxing district.

Line 2 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Form 105, Section A-1 Line 7 Property Tax Replacement column.

State Property Tax Replacement Credit - Not applicable to Line 2.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 3 - Add credit due on General Property Tax for Property Tax Replacement Credit

Line 3 taxing district amount of the Total State and Local LOIT Property Tax Placement Credit column equals Form 102, Section A-1 Line 10 Property Tax Replacement Credit column. Repeat this verification for each taxing district.

Line 3 taxing district amount of State Property Tax Placement Credit equals the State Property Tax Replacement Credit portion of the Property Tax replacement Credit column of Line 10 Section A-1 Form 102. Repeat this verification for each taxing district.

If applicable, Line 3 taxing district amount of the Local LOIT Property Tax Placement Credit column equals the Local LOIT portion of the Property Tax Replacement Credit column of Line 10 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 3 Summary Page amount of the Total State and Local LOIT Property Tax Replacement column equals Form 105, Section A-1 Line 10 Property Tax Replacement Column.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 4 - Add credit due on Mobile Homes for Property Tax Replacement Credit

Line 4 taxing district amount of the Total State and Local LOIT Property Tax Placement Credit column equals the Property Tax Replacement Credit column of Line 11 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 4 taxing district amount of State Property Tax Placement Credit equals the State Replacement Credit portion of the Property Tax Replacement Credit column of Line 11 Section A-1 Form 102. Repeat this verification for each taxing district.

If applicable, Line 4 taxing district amount of the Local LOIT Property Tax Placement Credit column equals the Local LOIT portion of the Property Tax Replacement Credit column of Line 11 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 4 Summary Page amount of the Total State and Local LOIT Property Tax Replacement column equals the Property Tax Replacement Credit column of Line 11 Section A-1 form 105.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 5 - Add Delinquent Taxes Recharged for Property Tax Replacement Credit

Line 5 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 18 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 5 taxing district amount of State Property Tax Replacement Credit equals the State Replacement Credit portion of the Property Tax Replacement Credit column of Line 18 Section A-1 Form 102. Repeat this verification for each taxing district.

If applicable, Line 5 taxing district amount of the Local LOIT Property Tax Replacement Credit column equals the Local LOIT Property Tax Replacement Credit portion of the Property Tax Replacement Credit column of Line 18 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 5 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 18 Section A-1 form 105.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 7 - Less Certificate of Error issued during the year for Property Tax Replacement Credit

Line 7 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 33 Section A-1 Form 102. This line also equals the taxing district amount of the Less Total State and Local LOIT PTRC column of the C of E Register Summary. Repeat this verification for each taxing district.

Line 7 taxing district amount of the State Property Tax Replacement Credit equals the State Property Tax Replacement Credit portion of the PTRC column of Line 33 Section A-1 Form 102. This line also equals the taxing district amount of the State PTRC column of the C of E Register Summary. Repeat this verification for each taxing district.

If applicable Line 7 taxing district amount of the Local LOIT Property Tax Replacement Credit equals the Local LOIT PTRC portion of the Property Tax Replacement Credit column of Line 33 Section A-1 Form 102. This line also equals the Local LOIT PTRC column of the C of E Register Summary. Repeat this verification for each taxing district.

Line 7 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 33 Section A-1 Form 105. This line also equals the county total of the Less Total State and Local LOIT PTRC column of the C of E Register Summary.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 8 - Less Erroneous Tax Refunded during the year for Property Tax Replacement Credit

Line 8 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 39 Section A-1 Form 102. This line also equals the taxing district amount of the Total State and Local LOIT PTRC column of the Form 17TC. Repeat this verification for each taxing district.

Line 8 taxing district amount of the State Property Tax Replacement Credit equals the State Property Tax Replacement Credit portion of the PTRC column of Line 39 Section A-1 Form 102. This line also equals the State PTRC column of the Certificate of Tax Refund Summary 17TC. Repeat this verification for each taxing district.

If applicable, Line 8 taxing district amount of Local LOIT Property Tax Replacement Credit equals the Local LOIT PTRC portion of the PTRC column of Line 39 Section A-1 Form 102. It also equals the taxing district amount of the Local LOIT PTRC column of the Certificate of Tax Refund Summary 17TC. Repeat this verification for each taxing district.

Line 8 Summary Page amount equals the Property Tax Replacement Credit column of Line 39 Section A-1 Form 105. This line also equals the county total of the State and Local LOIT Property Tax Replacement Credit column of the Form 17TC.

Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 9 - Settlement Adjustment for Property Tax Replacement Credit on Prior Settlements

Line 9 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 41 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 9 taxing district amount of the State Property Tax Replacement Credit equals the State Property Tax Replacement Credit portion of the PTRC column of Line 41 Section A-1 Form 102. Repeat this verification for each taxing district.

If applicable, Line 9 taxing district amount of Local LOIT Property Tax Replacement Credit equals the Local LOIT PTRC portion of the Property Tax Replacement Credit column of Line 41 Section A-1 Form 102. Repeat this verification for each taxing district.

Line 9 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 41 Section A-1 Form 105.

_____ Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 12 - State and Local LOIT Property Tax Replacement Credit distributed in the June Settlement

Line 12 taxing district amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the Property Tax Replacement Credit column of Line 36 Section A-1 Form 102.
_____ Repeat this verification for each taxing district.

Line 12 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit equals the Property Tax Replacement Credit column of Line 36 Section A-1 Form 105.

_____ State property Tax Replacement Credit - Not applicable to Line 12.

If applicable, Line 12 taxing district amount of Local LOIT Property Tax Replacement Credit equals the Local LOIT Property Tax Replacement Credit portion of the Property Tax Replacement Credit column of Line 36 Section A-1 form 102 which should also be equal to 5/12 or 1/2 of column 10, Section 5 of the Abstract if the correct amount of Local LOIT Property Tax Replacement Credit was included in the June Settlement. Repeat this verification for each taxing district.

_____ Proof column must equal zero on each taxing district sheet and on the Summary Page.

Line 14 - Local LOIT Property Tax Replacement Credit certified at December Settlement.

If applicable, Line 14 taxing district amount of the Total of Local LOIT Property Tax Replacement Credit column equals taxing district amount of Column 4 Section 1 Form 49TC. This line should also equal the taxing district amount of Column 10, Section 5 of the abstract minus the Local LOIT Property Tax Replacement Credit certified at the June Settlement. Repeat this verification for each taxing district.

Line 14 Summary Page amount of the Total State and Local LOIT Property Tax Replacement Credit column equals the county total of Column 4 section 1 Form 49TC.

_____ State Property Tax Replacement Credit - Not applicable to Line 14.

_____ Proof column must equal zero on each taxing district sheet and on the Summary Page.

49TC Verification

_____ Section 1, License Excise Tax Collected certified by the treasurer must be the amount on the cashbook at the time of certification.

_____ Section 1, Column 3 taxing district amount equals Section A-1 Line 37, net tax and penalty column of Form 102. Repeat this verification for each taxing district.

_____ Section 1, Column 8 taxing district amount equals Section A-1 Line 43, net tax and penalty column of Form 102. Repeat this verification for each taxing district.

_____ Section 1, Column 9 taxing district amount equals Section A-1 Line 43, property tax replacement credit column of Form 102. Repeat this verification for each taxing district.

Section 1, Column 10 taxing district amount equals Section A-1 Line 43, homestead credit column of Form 102. Repeat this verification for each taxing district.

Section 1, Column 11 taxing district amount equals Section A-1 Line 43, total column of Form 102. Repeat this verification for each taxing district.

Section 1, Column 12 taxing district amount equals Section A-1 Line 44, net tax and penalty column of Form 102 or Section A-1 Line 44 minus Section A-1 Line 45 net tax and penalty column. Repeat this verification for each taxing district.

Section 2, Column 17 taxing district amount equals Line 15, State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district.

Section 2, Column 17 total of the 49TC equals the Summary page, Line 15 of the State and Local LOIT Property Tax Replacement Credit Reconciliation worksheet, the State Property Tax Replacement Credit column.

Section 2, Column 18 taxing district amount equals line 15, Local LOIT Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district.

Section 2, Column 18 total of the 49TC equals the Summary Page, Line 15 of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, the Local LOIT Property Tax Replacement Credit column.

Section 2, Column 22 taxing district amount equals line 15, State Homestead Credit column of the State and Local Homestead Credit and Residential property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district.

Section 2, Column 22 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the State Homestead Credit column.

Section 2, Column 23, taxing district amount equals Line 15, HEA 1001 State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 23 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the HEA 1001 State Homestead Credit column.

Section 2, Column 24, taxing district amount equals Line 15, COIT Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 24 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the COIT Homestead Credit column.

Section 2, Column 25, taxing district amount equals Line 15, CEDIT Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 25 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the CEDIT Homestead Credit column.

Section 2, Column 26, taxing district amount equals Line 15, CEDIT Residential Property Tax Replacement column of the State and Local Homestead Credit Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 26 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the CEDIT Residential PTRC column.

Section 2, Column 27, taxing district amount equals Line 15 Local LOIT (CAGIT or COIT) Homestead Credit column of the State and Local Homestead Credit Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 27 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the Local LOIT (CAGIT or COIT) Homestead Credit column.

Section 2, Column 28, taxing district amount equals Line 15 LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet. Repeat this verification for each taxing district

Section 2, Column 28 total of the 49TC equals the Summary Page, Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, the Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column.

Form 105A - Report of Settlement of Property Tax Replacement Credit and Homestead Credit Received from December Settlement

Line 1 - Credit due on current property taxes charged - NOT APPLICABLE

Line 2 - Abstract adjustment (Line 7, Section A-1 of the Apportionment Sheet) - NOT APPLICABLE

Line 3 - Add Credit Due on Additional Charges:

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC will obtain the State PTRC amount for the Additional Property Tax from the Property Tax Replacement Credit column of Line 10 Section A-1 Form 105.

Counties that have LOIT PTRC will obtain the State PTRC amount for the Additional Property Tax from the State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 3.

Homestead Credit Column

The State Homestead Credit portion of the Additional Homestead Credit will be obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 3.

Line 4 - Mobile Home Tax

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC will obtain the State PTRC amount for the Mobile Home amounts from the Property Tax Replacement Credit column of Line 11 Section A-1 Form 105.

Counties that have LOIT PTRC will obtain the State PTRC amount for the Mobile Home from the State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 4.

Homestead Credit Column

The State Homestead Credit portion of the Mobile Home homestead credit will be obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 4.

Line 5 - Delinquent Tax Recharged

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC will obtain the State PTRC amount for the Delinquent Tax Recharged from the Property Tax Replacement Credit column of Line 18 Section A-1 Form 105.

Counties that have LOIT PTRC will obtain the State PTRC amount for the Delinquent Tax Recharged from the State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 5.

Homestead Credit Column

The State Homestead Credit portion of the Delinquent Tax Recharged will be obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 5.

Line 7 - Certificate of Errors Issued During the Year

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC will obtain the State PTRC amount for the Certificate of Errors issued during the year from the Property Tax Replacement Credit column of Line 33 Section A-1 Form 105.

Counties that have LOIT PTRC will obtain the State PTRC amount for the Certificate of Errors from the State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 7.

Homestead Credit Column

The State Homestead Credit portion of the Certificate of Errors will be obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 7.

Line 8 - Erroneous Tax Refunded

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC will obtain the State PTRC amount for the Tax Refunds from the Property Tax Replacement Credit column from Line 39 Section A-1 Form 105.

Counties that have LOIT PTRC will obtain the State PTRC amount for the Tax Refunds from the State Property Tax Replacement Credit column of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 8.

Homestead Credit Column

The State Homestead Credit portion of the Tax Refunds will be obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 8.

Line 11- Less: Homestead Credit included in June Settlement - NOT APPLICABLE

Line 13 - Less: State Property Tax Replacement Credit included in December Settlement - NOT APPLICABLE

Line 15 - Add: State portion of Omitted Homestead Credit is obtained from the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 16.

Line 16 - Balance due from or (refund due to) state after Omitted Homestead Credit.

Property Tax Replacement Credit Column

Counties that do not have LOIT PTRC the State PTRC amount must agree with the Property Tax Replacement Credit column from the Settlement Form 105 ,Section A-1 Line 43.

Counties that have LOIT PTRC the Property Tax Replacement Credit column must agree with the State PTRC column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 15.

Homestead Credit Column

The State Homestead Credit column must agree with the State Homestead Credit column of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet, Summary Page, Line 17.

Excise Tax Allocation Worksheet

Current Excise Tax Allocation worksheet sent by State Auditor is the worksheet being used.

Excise total to distribute is from the County Auditor's Excise Tax Ledger.

Excise to distribute amount equals line 44, net tax and penalty column of the Form 102.

Excise to distribute amount equals Column 12 of the 49TC.

Treasurer-Auditor Excise Reconciliation Worksheet

Line 1- County Treasurer Certified Excise Tax

Line 1 equals the License Excise Tax Collected line in Line 6 of the 49TC. Line 1 should also be the license excise on the treasurer's cashbook at settlement. The total excise may include vehicle, auto, boat, watercraft, aircraft, auto rental, excise tax replacement and/or lottery credit.

Line 2 - Plus Excise Tax Advance Total

Line 2 equals the excise tax amount advanced to taxing units since the last settlement. This amount is entered as a positive amount.

Line 3 - Minus Excise Tax to be Distributed at Settlement

Line 3 equals the total of Column 12 on the 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut off date minus the excise tax allocation amounts and minus any excise refunds. This amount is entered as a positive amount.

Line 4 - Minus Excise Tax to be Distributed to County General fund for Reimbursement of Watercraft or Boat Excise Tax refunds

Line 4 is the amount deducted from excise tax for reimbursements of watercraft or boat excise tax refunds paid from the county general fund. The amount entered on this line must be entered as a positive amount.

Line 5 - Minus Welfare & School Excise Tax Allocations

Line 5 is the Remittance to State amount from the Excise Tax Allocation Worksheet. The amount entered on this line must be entered as a positive amount.

Line 6 - Equals Treasurer and Auditor Excise Tax Difference. Worksheet calculates this amount for you.

Line 7 - Plus Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by Treasurer Certification Date and Not Included in Treasurer's Certified Amount. This amount is entered as a positive number.

Line 8 - Minus Excise Tax Received After the Auditor Cut Off Date

Line 8 is the amount of excise tax received by the treasurer after the county auditor's cut off date that is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and is included in the treasurer's certified excise tax amount. This amount is entered as a positive number.

Line 9 - Plus Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received within the County Auditor's Excise Tax Cut-off Date, but Not Yet Posted to the County Treasurer's Cash Book and Not Included in the Treasurer's Certified Amount

Line 10 - Equals Reconciled difference. This amount is calculated by the worksheet.

If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, then this line will be zero.

DECEMBER 2011 SETTLEMENT - FORMS TO SUBMIT FOR APPROVAL CHECKLIST

Settlement Form 105.

County Treasurer's Certificate of Tax Collections 49TC.

Settlement of Property Tax Replacement Credit (PTRC) and Homestead Credit (HSC) Form 105A.

Certificate of Error Summary.

Certificate of Tax Refunds Form 17TC.

Certificate of Homestead Credit Refunds Form 17HC (summary only).

Excise Tax Allocation Worksheet.

2008 and Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation

State and Local Property Tax Replacement Credit Reconciliation Worksheet (If applicable).

Treasurer-Auditor Excise Reconciliation Worksheet